



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Randolph Bullard
DOCKET NO.: 19-00216.001-R-1
PARCEL NO.: 19-09-31-202-044-0000

The parties of record before the Property Tax Appeal Board are Randolph Bullard, the appellant, by attorney Mary Kate Gorman, Attorney at Law in Chicago; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Will** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$39,886
IMPR.: \$105,114
TOTAL: \$145,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of brick and wood siding exterior construction with 3,783 square feet of living area. The dwelling is approximately 13 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 784 square foot three-car garage. The property has a 20,626 square foot site and is located in Frankfort, Frankfort Township, Will County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted information on five comparable sales located within 0.50 of a mile from the subject property. The comparables have sites that range in size from 15,000 to 34,943 square feet of land area and are improved with two-story dwellings of brick and wood siding exterior

¹ The basis of the appeal is marked as "Recent Sale" in the appeal petition. However, the appellant provided no evidence to support the claim that the subject property had recently sold.

construction that range in size from 2,662 to 3,587 square feet of living area. Four homes range in age from 6 to 17 years old. Appellant did not provide the age of comparable #5. Each comparable has a basement and central air conditioning. Four comparables each have at least one fireplace. Based on photos submitted by the appellant, four of the comparables have a three-car attached garage. The comparables sold from September 2017 to July 2019 for prices ranging from \$350,000 to \$422,400 or from \$101.54 to \$154.02 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$130,220.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,904. The subject's assessment reflects a market value of \$449,218 or \$118.75 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue.

The board of review, through the Frankfort Township Assessor, submitted comments critiquing the appellant's comparables noting that comparables #1 and #2 are located in a different neighborhood, comparables #3 and #4 have higher per square foot sale prices than the subject's estimated market value per square foot of living area, including land and that comparable #5 is a 2019 and has a sale price per square foot that is only one dollar lower than the subject's estimated market value per square foot, including land.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted a grid analysis and property record cards of the subject and four comparable sales located within 0.37 of a mile from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 15,006 to 16,884 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 2,662 to 3,747 square feet of living area. The homes range in age from 6 to 14 years old. Each property has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 744 to 865 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from February 2016 to September 2018 for prices ranging from \$370,000 to \$510,000 or from \$124.92 to \$154.02 per square foot of living area, land included. Based on this evidence the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparable sales for the Board's consideration, as one comparable was common to both parties. The Board gave less weight to the appellant's comparables #1, #2 and #4 along with board of review comparables #1, #2 and #3 due to dissimilar dwelling size,

presence of an inground swimming pool, location in a different subdivision than the subject and/or a sale date in 2016 which is less proximate in time to the January 1, 2019 assessment date at issued compared to other comparables in the record.

The Board finds the best evidence of market value to be the appellant's comparable sales #4 and #5 along with board of review comparable #3 which are relatively similar to the subject in location, design and dwelling size but have varying degrees of similarity to the subject in site size. These most similar comparables sold in August 2017 to July 2019 for prices of \$420,000 to \$440,000 or from \$117.76 to \$149.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$449,218 or \$118.75 per square foot of living area, including land, which is above the range the range established by the best comparable sales in this record on an overall basis and within the range on a per square foot basis. The subject's higher overall value appears to be justified considering its superior site size and dwelling size. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member

Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 20, 2021



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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